

STATE OF MICHIGAN  
COURT OF APPEALS

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MARTHA L. QUINN,

Plaintiff-Appellant,

v

DONALD O. QUINN,

Defendant-Appellee.

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UNPUBLISHED

May 15, 2003

No. 238470

Oakland Circuit Court

LC No. 00-642431-DM

Before: Talbot, P.J., and White and Murray, JJ.

WHITE, J. (*concurring*).

Had the trial court determined how many shares of stock accumulated as the result of dividend reinvestment, and how many shares accumulated as the result of stock splits, and awarded defendant one-half of the former, I would not reverse. Although sharing in the income tax burden resulting from dividends does not automatically convert separate property into a marital asset, it is a proper consideration.<sup>1</sup> However, here the court concluded that all 2,686 shares accumulated during the marriage were

purchased during the marriage with dividend income received during the marriage. These shares do not reflect a “passive” increase in value of the pre-marital stock shares. Rather, these are *different* stock shares purchased during the marriage.

This was error. While the shares resulting from stock splits were different shares, they reflected a passive increase in value of the pre-marital stock. Under the circumstances, I join in the reversal.

/s/ Helene N. White

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<sup>1</sup> I think it is implied in the court’s statement rejecting plaintiff’s argument that the fact that taxes were paid out of marital assets did not convert the stock into marital property that this factor was a consideration in the court’s decision.